Bridge over the Neyyar.

73. ✻MR. T. KRISHNA PILLAI (*Neyyattinkara II*) Will the Government be pleased to state what action has been taken on the proposal to construct a bridge over the Neyyar at Poovar ?

MR. G. B. E. TRUSCOTT (*Chief Engineer*): An estimate for the construction of a bridge at the locality is under preparation.

Road from Punnamood to Vellayani temple.

74. ✻MR. T. KRISHNA PILLAI (*Neyyattinkara II*): Will the Government be pleased to state :

(*a*) whether they have received petitions from the inhabitants of the pakuthies of Nemom and Venganoor for opening up a road from Punnamood to the Vellayani temple ; and

(*b*) if so, what action was taken thereon ?

MR. G. B. E. TRUSCOTT (*Chief Engineer*): (*a*) Yes.

(*b*) The petition was forwarded to the Chief Engineer and he has now submitted a report which is under consideration.

Channel on the western side of the Kottukal ela.

75. ✻MR. T KRISHNA PILLAI (*Neyyattinkara II*): Will the Government be pleased to state how long it is since repeated representations were made for the construction of a channel on the western side of the Kottukal *ela* in the Neyyattinkara taluk ?

MR. G. B. E. TRUSCOTT (*Chief Engineer*) : Since 1928.

Allotment for minor irrigation.

76. ✻MR. K. PADMANABHAN (*Chirayinkil I*): Will the Government be pleased to state :

(*a*) the biggest amount allotted for minor irrigation works in any one taluk this year ; and

(*b*) the name of the taluk wherein the biggest amount has been expended under this head this year ?

MR. G. B. E. TRUSCOTT (*Chief Engineer*) : (*a*) Tiruvella—Rs. 31,800.

(*b*) Neyyattinkara—Rs. 3,988.

Drinking water in coastal regions.

77. ✻MR. K. PADMANABHAN (*Chirayinkil I*): Will the Government be pleased to state whether good drinking water is available at any place in the coastal regions of the Chirayinkil taluk ?

MR. G. B. E. TRUSCOTT (*Chief Engineer*): Yes, at Warkalai.

Remission of tax in the Chirayinkil Taluk.

78. ✻MR. K. PADMANABHAN (*Chirayinkil I*): Will the Government be pleased to state :

(*a*) whether they or the Land Revenue Commissioner have received petitions from the people of Nagaroor pakuthi or Vellaloor pakuthi in the Chirayinkil taluk praying for remission of land tax on account of failure of crops this year ; and

(*b*) if the answer to part (*a*) is in the affirmative, the action taken by Government in the matter ?

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MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): (*a*) Yes.

(*b*) Government have sanctioned the grant of karivu remission as a special case to the affected lands, in the Chirayinkil taluk also, for the Kumbham crop of 1110.

Jurisdiction of the Chirayinkil Village Panchayat Court.

79. ***MR. K. PADMANABHAN** (*Chirayinkil I*): Will the Government be pleased to state;

(*a*) whether they have received representations or petitions praying for the inclusion of Azhoor pakuthi in the Chirayinkil taluk within the jurisdiction of the Chirayinkil Village Panchayat Court; and

(*b*) if the answer is in the affirmative, the action taken in the matter?

RAO SAHIB DR. N. KUNJAN PILLAI (*Chief Secretary to Government*): (*a*) Yes.

(*b*) The remarks of the High Court on the petitions and representations have been received and they are being considered by Government.

Income tax assessment.

80. ***MR. K. P. KRISHNA MENON** (*Parur*): Will the Government be pleased to state:

(*a*) whether their attention has been drawn to the hardship caused by the assessment to income tax of persons carrying on business in places outside Travancore by the Income Tax Department, the assessees thereby being subjected to a double assessment;

(*b*) whether there is any rule contemplating the assessment of such persons in that fashion;

(*c*) whether any representation has been received by the Government on the subject;

(*d*) whether any action has been taken in respect of the same;

(*e*) what the practice obtaining in Cochin and British India on the subject is; and

(*f*) in case the Government is not aware of the practice obtaining in the sister State of Cochin and also in British India, whether the necessary information could be called for and furnished to the House?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): (*a*) and (*b*). The interpellation is vague. Two cases may be contemplated of a person carrying on business in places outside Travancore, (1) a resident in Travancore carrying on business only outside Travancore, (2) a person carrying on business partly in Travancore and partly outside. In the former case, income from business carried on outside Travancore, if received in Travancore, is assessable to income tax under Section 3 (1). But in the case of a person who carries on business partly in Travancore and partly outside, only so much of the income as is due to transactions carried on within Travancore is taken for assessment in this State, since under Section 8 (3) of the Income Tax Regulation a deduction has to be allowed of

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